



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

Principal Office: 118 N. MILL STREET
P.O. BOX 268
HORTONVILLE, WI 54944-0268

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
 SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES**Utility Address:** 118 N. MILL STREET

P.O. BOX 268

HORTONVILLE, WI 54944-0268

When was utility organized? 9/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LYNNE MISCHKER**Title:** CLERK/TREASURER**Office Address:**

118 N. MILL STREET

P.O. BOX 268

HORTONVILLE, WI 54944-0268

Telephone: (920) 779 - 6011**Fax Number:** (920) 779 - 6552**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VICKIE WENDT, CPA**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

2323 E. CAPITOL DRIVE

P.O. BOX 2459

APPLETON, WI 54912-2459

Telephone: (920) 739 - 3461**Fax Number:** (920) 733 - 6022**E-mail Address:** vwendt@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MR. ROGER RETZLAFF**Title:** VILLAGE PRESIDENT**Office Address:**

118 N. MILL STREET

P.O. BOX 268

HORTONVILLE, WI 54944-0268

Telephone: (920) 779 - 6555**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

2323 E. CAPITOL DRIVE

P.O. BOX 2459

APPLETON, WI 54912-2459

Telephone: (920) 739 - 3461**Fax Number:** (920) 733 - 6022**E-mail Address:** vwendt@virchowkrause.com**Date of most recent audit report:** 3/28/2001**Period covered by most recent audit:** FOR THE YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR CURTIS WEIBEL**Title:** HIRED CONSULTANT**Office Address:** MCO, INC.

118 N. MILL STREET

P.O. BOX 268

HORTONVILLE, WI 54944

Telephone: (920) 779 - 4086**Fax Number:** (920) 779 - 6552**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MRS JOAN DOCKTER, TRUSTEE

MR RICHARD HUNT, TRUSTEE

MR WALLACE LENZNER, TRUSTEE

MRS DEBRA OBRY, TRUSTEE

MR THOMAS OLK, TRUSTEE

MR ROGER RETZLAFF, VILLAGE PRESIDENT

MR W GEORGE WOJCIK, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/1/1948

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS (MCO)

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: MR CURTIS WEIBEL

Title: DIRECTOR OF PUBLIC WORKS

Telephone: (920) 779 - 4086

Fax Number: (920) 779 - 6552

E-mail Address:

Contract/Agreement beginning-ending dates: 4/1/2001 3/31/2002

Provide a brief description of the nature of Contract Operations being provided:

MANAGEMENT AND TRAINING FOR MUNICIPAL PERSONNEL.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	646,771	569,900	1
Operating Expenses:			
Operation and Maintenance Expense (401)	292,170	296,260	2
Depreciation Expense (403)	205,189	200,894	3
Amortization Expense (404)	0	0	4
Taxes (408)	41,114	41,450	5
Total Operating Expenses	538,473	538,604	
Net Operating Income	108,298	31,296	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	108,298	31,296	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	84,197	46,689	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	84,197	46,689	
Total Income	192,495	77,985	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	192,495	77,985	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	139,719	105,535	13
Amortization of Debt Discount and Expense (428)	14,246	14,282	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	6,000		18
Total Interest Charges	147,965	119,817	
Net Income	44,530	(41,832)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(941,971)	(900,139)	19
Balance Transferred from Income (433)	44,530	(41,832)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(897,441)	(941,971)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	63,453	4
INTEREST ON ADVANCE TO TIF DISTRICT	20,744	5
Total (Acct. 419):	84,197	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,470				3,470	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
OUTSIDE SERVICES	3,470				3,470	6
Total costs and expenses	3,470	0	0	0	3,470	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	292,280	0	354,491	0	646,771	1
Less: interdepartmental sales	547		0	0	547	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,731				1,731	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	86		422		508	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	289,916	0	354,069	0	643,985	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,923,985	9,078,518	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,461,279	3,267,643	2
Net Utility Plant	6,462,706	5,810,875	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	535,514	0	5
Other Investments (124)	0	0	6
Special Funds (125)	964,470	814,095	7
Total Other Property and Investments	1,499,984	814,095	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(52,437)	2,683	8
Temporary Cash Investments (132)	608,638	148,421	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	144,379	141,041	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	49,881	19,129	14
Materials and Supplies (150)	6,394	6,736	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	16,776	11,126	17
Total Current and Accrued Assets	773,631	329,136	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	87,728	73,986	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	87,728	73,986	
Total Assets and Other Debits	8,824,049	7,028,092	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,110,907	1,545,773	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(897,441)	(941,971)	23
Total Proprietary Capital	1,213,466	603,802	
LONG-TERM DEBT			
Bonds (221)	2,750,000	1,350,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	570,000	26
Total Long-Term Debt	2,750,000	1,920,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	73,961	7,946	28
Payables to Municipality (233)	260,751	57,186	29
Customer Deposits (235)	2,980		30
Taxes Accrued (236)	33,097	33,097	31
Interest Accrued (237)	48,953	26,930	32
Other Current and Accrued Liabilities (238)	3,580	3,870	33
Total Current and Accrued Liabilities	423,322	129,029	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	15,200	5,200	36
Total Deferred Credits	15,200	5,200	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,422,061	4,370,061	38
Total Liabilities and Other Credits	8,824,049	7,028,092	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,166,142	6,754,372	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	3,471				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,169,613	6,754,372	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	452,277	3,009,002	0	0	9
Total Accumulated Provision	452,277	3,009,002	0	0	
Net Utility Plant	2,717,336	3,745,370	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	410,848	2,856,795			3,267,643	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	52,308	152,881			205,189	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,594	(1,594)			0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION EXPENSE	767	8,745			9,512	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	54,669	160,032	0	0	214,701	13
Debits during year						14
Book cost of plant retired	13,240	7,825			21,065	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	13,240	7,825	0	0	21,065	19
Balance End of Year	452,277	3,009,002	0	0	3,461,279	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.86%	2.45%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,394	6,736	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,394	6,736	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MORTGAGE REVENUE BONDS	13,477	428	60,509	1
2001 MORTGAGE REVENUE BONDS	769	428	27,219	2
Total			87,728	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,545,773	1
Changes during year (explain):		
CONTRIBUTION OF MAINS-WATER	226,906	2
CONTRIBUTION OF HYDRANTS-WATER	27,247	3
CONTRIBUTION OF SERVICES-WATER	10,785	4
CONTRIBUTION OF MAINS-SEWER	283,827	5
CONTRIBUTION OF SERVICES-SEWER	16,369	6
Balance end of year	<u>2,110,907</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	12/31/1982	09/01/2021	5.00%	545,000	1
Mortgage Revenue Refunding Bonds	07/01/1993	09/01/2010	5.50%	730,000	2
MORTGAGE REVENUE BOND	04/01/2001	09/01/2021	5.20%	1,475,000	3
Total Bonds (Account 221):				2,750,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	33,097	1
Accruals:		
Charged water department expense	35,505	2
Charged electric department expense		3
Charged sewer department expense	5,609	4
Other (explain):		
NONE		5
Total Accruals and other credits	41,114	
Taxes paid during year:		
County, state and local taxes	33,097	6
Social Security taxes	7,323	7
PSC Remainder Assessment	694	8
Other (explain):		
NONE		9
Total payments and other debits	41,114	
Balance end of year	33,097	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds/1982B	9,333	27,750	28,000	9,083	1
Mortgage Revenue Refunding Bonds/1993	15,150	44,390	45,450	14,090	2
MORTGAGE REVENUE BONDS/2001		57,145	31,365	25,780	3
Subtotal	24,483	129,285	104,815	48,953	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Bond Anticipation Notes/1997	2,447	10,434	12,881	0	5
Subtotal	2,447	10,434	12,881	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	26,930	139,719	117,696	48,953	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	866,932	0	0	3,503,129	0	4,370,061	1
Add credits during year:							
For Services						0	2
For Mains	26,000			26,000		52,000	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	892,932	0	0	3,529,129	0	4,422,061	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				2,590,336		2,590,336	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF DISTRICT	535,514	1
Total (Acct. 123):	535,514	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REVENUE BOND RESERVE FUND	248,570	3
DNR SEWER REPLACEMENT FUND	492,509	4
SPECIAL REDEMPTION FUND - 1982B BONDS	19,626	5
SPECIAL REDEMPTION FUND - 1993 BONDS	38,100	6
SPECIAL REDEMPTION FUND - 2001 BONDS	63,000	7
SEWER DEPRECIATION FUND	102,665	8
Total (Acct. 125):	964,470	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	67,433	10
Electric		11
Sewer (Regulated)	76,946	12
Other (specify):		
NONE		13
Total (Acct. 142):	144,379	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS AND INTEREST ON TAX ROLL	1,035	17
CUSTOMER ACCOUNTS RECEIVABLE ON TAX ROLLS	39,488	18
INTEREST RECEIVABLE FROM TIF ON ADVANCE	9,358	19
Total (Acct. 145):	49,881	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
REIMBURSEMENTS DUE FOR EXPENDITURES INCURRED ON UTILITY'S BEHALF	260,751	23
Total (Acct. 233):	260,751	
Other Deferred Credits (253):		
UNEARNED RENT OF WATER TOWER FOR COMMUNICATION ANTENNAE	15,200	24
Total (Acct. 253):	15,200	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,952,404	0	6,547,112	0	9,499,516	1
Materials and Supplies	6,565	0	0	0	6,565	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	431,562	0	2,932,898	0	3,364,460	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	879,932	0	3,516,129	0	4,396,061	6
Other (specify):					0	7
Average Net Rate Base	1,647,475	0	98,085	0	1,745,560	
Net Operating Income	103,973	0	4,325	0	108,298	8
Net Operating Income as a percent of						
Average Net Rate Base	6.31%	N/A	4.41%	N/A	6.20%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,828,340	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(919,706)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	908,634	
Net Income		
Net Income	44,530	5
Percent Return on Proprietary Capital	4.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

SERVICE WAS EXTENDED TO NEW PHASE OF VILLAGE INDUSTRIAL PARK.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

2001 REVENUE BONDS WERE ISSUED TO REPAY OUTSTANDING BOND
ANTICIPATION NOTES AND FINANCE MAIN RECONSTRUCTIONS.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

THE BOND ANTICIPATION NOTE WAS PAID OFF EARLY USING PROCEEDS OF 2001 REVENUE BONDS.

NOTE TO COMPUTER SUPPORT: THERE ARE TWO SUBTOTALS FOR BONDS AND THERE SHOULD ONLY BE ONE. UNAWARE OF WHAT IS CAUSING THE PROBLEM.

Signature Page (Page ii)

Accountants' Compilation Report

Members of the Board
Village of Hortonville Water and Sewer Utilities
Hortonville, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Village of Hortonville Water and Sewer Utilities, an enterprise fund of the Village of Hortonville, as of December 31, 2001 and 2000, and the related statements of income and earned surplus for the years then ended and the supplemental schedules as of and for the year ended December 31, 2001 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Appleton, Wisconsin
March 22, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response, immaterial 1/31/03 ele

August 27, 2002

Ms. Lynne Mischker, Clerk-Treasurer
Village of Hortonville Water & Sewer Utility
118 North Mill Street
P.O. Box 268
Hortonville, WI 54944-0268

2001 Analytical Review DWCCA-2610-PJL

Dear Ms. Mischker:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. Please provide more detail regarding the \$260,751 reported in Account 233, Payables to Municipality on page F-18.
2. During our review we noted 767 services in use reported in the Water Services schedule and 885 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
3. On page W-7 we noted that the Other Tax Rate - Local on line 8 was described as "THE LEVY IMPOSED BY THE BLACK OTTER LAKE DISTRICT". Please note in the future that IF this lake district has taxing authority, you should report the rate on line 9 under Other Tax Rate - Non-Local.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter.

We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2610.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	274,622	1
Total Sales of Water	274,622	
Other Operating Revenues		
Forfeited Discounts (470)	1,285	2
Other Water Revenues (474)	16,373	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	17,658	
Total Operating Revenues	292,280	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	47,386	5
General Operating Expenses (680-690)	53,108	6
Total Operation and Maintenance Expenses	100,494	
Other Operating Expenses		
Depreciation Expense (403)	52,308	7
Amortization Expense (404)		8
Taxes (408)	35,505	9
Total Other Operating Expenses	87,813	
Total Operating Expenses	188,307	
NET OPERATING INCOME	103,973	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	783	35,146	133,309	4
Commercial	83	7,091	21,611	5
Industrial	19	1,635	5,319	6
Total Metered Sales to General Customers (461)	885	43,872	160,239	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		102,787	8
Other Sales to Public Authorities (464)	24	3,812	11,049	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	131	547	12
Total Sales of Water	911	47,815	274,622	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	102,787	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	102,787	
Forfeited Discounts (470):		
Customer late payment charges	1,285	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,285	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,731	7
Other (specify):		
RENT OF WATER TOWER FOR COMMUNICATIONS ANTENNAE	12,800	8
INSURANCE DIVIDEND	279	9
MISCELLANEOUS	1,563	10
Total Other Water Revenues (474)	16,373	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,728	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,463	3
Chemicals (630)	12,248	4
Supplies and Expenses (640)	5,208	5
Repairs of Water Plant (650)	11,537	6
Transportation Expenses (660)	1,202	7
Total Plant Operation and Maintenance Expenses	47,386	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	22,450	8
Office Supplies and Expenses (681)	4,767	9
Outside Services Employed (682)	17,310	10
Insurance Expense (684)	2,397	11
Employees Pensions and Benefits (686)	5,098	12
Regulatory Commission Expenses (688)	113	13
Miscellaneous General Expenses (689)	887	14
Uncollectible Accounts (690)	86	15
Total General Operating Expenses	53,108	
Total Operation and Maintenance Expenses	100,494	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		33,097	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		389	2
Net property tax equivalent		32,708	
Social Security	PRO RATA BASED ON GROSS PAY	2,658	3
PSC Remainder Assessment	PRO RATA BASED ON OPERATING REVENUES	139	4
Other (specify): NONE			5
Total tax expense		35,505	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235700				3
County tax rate	mills		6.058300				4
Local tax rate	mills		6.213600				5
School tax rate	mills		13.056500				6
Voc. school tax rate	mills		2.221600				7
Other tax rate - Local	mills		0.267600				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.053300				10
Less: state credit	mills		1.705400				11
Net tax rate	mills		26.347900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.213600				14
Combined School Tax Rate	mills		15.278100				15
Other Tax Rate - Local	mills		0.267600				16
Total Local & School Tax	mills		21.759300				17
Total Tax Rate	mills		28.053300				18
Ratio of Local and School Tax to Total	dec.		0.775641				19
Total tax net of state credit	mills		26.347900				20
Net Local and School Tax Rate	mills		20.436521				21
Utility Plant, Jan. 1	\$	2,738,666	2,738,666				22
Materials & Supplies	\$	6,736	6,736				23
Subtotal	\$	2,745,402	2,745,402				24
Less: Plant Outside Limits	\$	160	160				25
Taxable Assets	\$	2,745,242	2,745,242				26
Assessment Ratio	dec.		0.848457				27
Assessed Value	\$	2,329,220	2,329,220				28
Net Local & School Rate	mills		20.436521				29
Tax Equiv. Computed for Current Year	\$	47,601	47,601				30
Tax Equivalent per 1994 PSC Report	\$	22,794					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	33,097					32
Tax equiv. for current year (see note 6)	\$	33,097					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,911		4
Structures and Improvements (311)	34,191		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	118,451		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	154,553	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,356		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	32,356	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,270		23
Total Water Treatment Plant	1,270	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	11,255		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,911	4
Structures and Improvements (311)			34,191	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			118,451	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	154,553	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,356	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	32,356	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,270	23
Total Water Treatment Plant	0	0	1,270	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			11,255	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	406,427		26
Transmission and Distribution Mains (343)	1,646,974	388,783	27
Fire Mains (344)	0		28
Services (345)	242,778	12,196	29
Meters (346)	56,873	3,524	30
Hydrants (348)	152,471	36,213	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,516,778	440,716	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,490		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	5,772		37
Other General Equipment (379)	24,447		38
Other Tangible Property (390)	0		39
Total General Plant	33,709	0	
Total utility plant in service directly assignable	2,738,666	440,716	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,738,666	440,716	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			406,427	26
Transmission and Distribution Mains (343)	11,490		2,024,267	27
Fire Mains (344)			0	28
Services (345)			254,974	29
Meters (346)	1,350		59,047	30
Hydrants (348)	400		188,284	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	13,240	0	2,944,254	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			3,490	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			5,772	37
Other General Equipment (379)			24,447	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	33,709	
Total utility plant in service directly assignable	13,240	0	3,166,142	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	13,240	0	3,166,142	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,629	4,629	1
February			4,327	4,327	2
March			4,622	4,622	3
April			4,583	4,583	4
May			4,619	4,619	5
June			4,681	4,681	6
July			6,332	6,332	7
August			5,687	5,687	8
September			4,620	4,620	9
October			5,041	5,041	10
November			4,735	4,735	11
December			4,741	4,741	12
Total annual pumpage	0	0	58,617	58,617	
Less: Water sold				47,815	13
Volume pumped but not sold				10,802	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				1,250	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,250	19
Volume pumped but unaccounted for				9,552	20
Percent of water lost				16%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				370	23
Date of maximum: 10/11/2001					24
Cause of maximum:					25
Flushing water lines in new industrial park.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				23	26
Date of minimum: 2/8/2001					27
Total KWH used for pumping for the year				105,130	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MILLER PARK/ W. MAIN ST	WELL NO. 1	340	10	78,000	Yes	1
ALONZO PARK/E. MAIN ST	WELL NO. 2	193	14	111,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1	WELL NO. 2		1
Location	HWY 45 / MILLER PARK	310 E. MAIN STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD		5
Year Installed	1993	1994		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	280	300		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC		10
Year Installed	1993	1994		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ET #1			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4
				5
Year constructed	1994			6
				7
Primary material (earthen, steel, concrete, other)	STEEL			8
				9
Elevation difference in feet (See Headnote 3.)	203			10
Total capacity in gallons (actual)	300,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	NONE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5800			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	425	0	0	0	425
M	D	4.000	396	0	0	0	396
P	D	4.000	11	0	0	0	11
A	D	6.000	7,550	0	0	0	7,550
M	D	6.000	13,977	0	1,818	0	12,159
P	D	6.000	1,199	0	0	0	1,199
A	D	8.000	2,795	0	0	0	2,795
M	D	8.000	2,702	0	0	0	2,702
P	D	8.000	23,268	639	480	0	23,427
M	D	10.000	2,842	0	0	0	2,842
P	D	10.000	4,779	0	0	0	4,779
M	T	12.000	320	0	0	0	320
P	D	12.000	13,507	8,310	0	0	21,817
P	S	12.000	365	0	0	0	365
Total Within Municipality			74,136	8,949	2,298	0	80,787
Total Utility			74,136	8,949	2,298	0	80,787

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	585	0	0	0	585	39	1
M	1.000	287	11	0	0	298	98	2
M	1.250	1	0	0	0	1		3
M	1.500	10	0	0	0	10	2	4
M	2.000	9	0	0	0	9	3	5
P	2.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	1	0	0	0	1		8
P	6.000	1	0	0	0	1		9
P	8.000	1	0	0	0	1	1	10
Total Utility		899	11	0	0	910	143	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	875	48	30	0	893	29	1
1.000	15	0	0	0	15	0	2
1.500	7	0	0	0	7	0	3
2.000	14	0	1	0	13	0	4
3.000	1	0	0	0	1	0	5
4.000	1	0	0	0	1	0	6
Total:	913	48	31	0	930	29	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	783	66	15	15	0	14	893	1
1.000	0	8	3	1	0	3	15	2
1.500	0	5	0	2	0	0	7	3
2.000	0	5	2	4	1	1	13	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	1	0	0	1	6
Total:	783	84	20	24	1	18	930	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	124	18	2		140	2
Total Fire Hydrants	125	18	2	0	141	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	141
Number of distribution system valves end of year:	200
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

CHEMICALS (630): INCREASE DUE TO ADDITIONAL CAUSTIC SODA CHEMICALS PURCHASED DURING THE YEAR.

REPAIRS OF WATER PLANT (650): INCREASE DUE TO ADDITIONAL WATER BREAKS.

OUTSIDE SERVICES EMPLOYED (682): APPROX. \$4,700 OF DECREASE DUE TO ADDITIONAL CONSULTING SERVICES IN 2001 RELATING TO THE RATE INCREASE OF WATER. APPROX. \$4,200 OF DECREASE RELATES TO REDUCTION IN HOURS PURCHASED FROM MCO.

REGULATORY COMMISSION EXPENSES (688): RATE INCREASE APPLICATION TO PSC IN 2000 RESULTED IN HIGHER EXPENSES IN 2000.

Property Tax Equivalent (Water) (Page W-07)

THE OTHER LOCAL TAX RATE REPRESENTS THE LEVY IMPOSED BY THE BLACK OTTER LAKE DISTRICT.

IN A RESOLUTION ADOPTED DECEMBER 18, 1997, THE VILLAGE FROZE THE TAX EQUIVALENT AT THE RATE COMPUTED FOR 1996, UNTIL SUCH TIME AS THE BOARD TAKES OTHER ACTION.

Water Mains (Page W-15)

OF THE 2001 ADDITIONS TO WATER MAIN TOTALING \$385,184, \$226,906 WAS INSTALLED AND CONTRIBUTED BY THE VILLAGE (MUNICIPALITY) THROUGH ITS TIF DISTRICT AND \$26,000 WAS ASSESSED TO CUSTOMERS. THE REMAINING ADDITIONS WERE FINANCED BY THE UTILITY WITH DEBT PROCEEDS.

Water Services (Page W-16)

OF THE 2001 ADDITIONS TO WATER SERVICES TOTALING \$12,196, \$10,785 WAS INSTALLED AND CONTRIBUTED BY THE VILLAGE (MUNICIPALITY) THROUGH ITS TIF DISTRICT. THE REMAINDER WAS FINANCED WITH DEBT PROCEEDS.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	311,571	1
Total Sewage Operating Revenues	311,571	
Other Operating Revenues		
Forfeited Discounts (631)	2,391	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	40,529	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	42,920	
Total Operating Revenues	354,491	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	73,754	8
Maintenance Expenses (831-834)	30,962	9
Customer Accounting & Collection Expenses (840-843)	6,776	10
Administrative and General Expenses (850-857)	80,184	11
Total Operation and Maintenance Expenses	191,676	
Other Operating Expenses		
Depreciation Expense (403)	152,881	12
Amortization Expense (404)		13
Taxes (408)	5,609	14
Total Other Operating Expenses	158,490	
Total Operating Expenses	350,166	
NET OPERATING INCOME	4,325	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	736	34,064	240,019	5
Commercial Revenues	82	6,371	42,292	6
Industrial Revenues	18	921	6,555	7
Revenues from Public Authorities	22	3,543	22,705	8
Total Measured Service to General Customers (622)	858	44,899	311,571	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	858	44,899	311,571	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,391	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,391	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SANITARY BENEFIT CHARGE	40,000	6
INSURANCE DIVIDENDS	529	7
Total Miscellaneous Operating Revenues (635)	40,529	
Amortization of Construction Grants (636):		
NONE		8
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	20,469	1
Power and Fuel for Pumping (821)	26,502	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	1,163	4
Phosphorous Removal Chemicals (824)	5,778	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	914	7
Other Operating Supplies and Expenses (827)	9,853	8
Transportation Expenses (828)	9,075	9
Rents (829)		10
Total Operation Expenses	73,754	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	1,016	11
Maintenance of Collection System Pumping Equipment (832)	3,131	12
Maintenance of Treatment and Disposal Plant Equipment (833)	16,589	13
Maintenance of General Plant Structures and Equipment (834)	10,226	14
Total Maintenance Expenses	30,962	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	5,707	15
Flat Rate Inspections (841)		16
Meter Reading (842)	647	17
Uncollectible Accounts (843)	422	18
Total Customer Accounting & Collection Expenses	6,776	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	16,096	19
Office Supplies and Expenses (851)	3,268	20
Outside Services Employed (852)	36,534	21
Insurance Expense (853)	5,761	22
Employees Pensions and Benefits (854)	11,528	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	4,997	25
Rents (857)	2,000	26
Total Administrative and General Expenses	80,184	
Total Operation and Maintenance Expenses	191,676	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	PRO RATA BASED ON GROSS PAY	4,665	1
Local and School Tax Equivalent on Meters Charged by Water Department		389	2
PSC Remainder Assessment	PRO RATA BASED ON OPERATING REVENUES	555	3
Other (specify):			
NONE	NONE		4
Total tax expense		5,609	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	12,492		4
Structures and Improvements (311)	19,642		5
Service Connections, Traps, and Accessories (312)	444,675	26,062	6
Collecting Mains and Accessories (313)	1,410,829	396,283	7
Interceptor Mains and Accessories (314)	248,126		8
Force Mains (315)	21,953		9
Other Collecting System Equipment (316)	0		10
Total Collection System	2,157,717	422,345	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	8,465		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	102,440		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	110,905	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	1,455,530		18
Preliminary Treatment Equipment (332)	161,080		19
Primary Treatment Equipment (333)	282,873		20
Secondary Treatment Equipment (334)	991,933		21
Advanced Treatment Equipment (335)	39,288		22
Chlorination Equipment (336)	29,317		23
Sludge Treatment and Disposal Equipment (337)	28,677		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	16,205		26
Outfall Sewer Pipes (340)	498,957		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			12,492	4
Structures and Improvements (311)			19,642	5
Service Connections, Traps, and Accessories (312)			470,737	6
Collecting Mains and Accessories (313)	7,825		1,799,287	7
Interceptor Mains and Accessories (314)			248,126	8
Force Mains (315)			21,953	9
Other Collecting System Equipment (316)			0	10
Total Collection System	7,825	0	2,572,237	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			8,465	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			102,440	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	110,905	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			1,455,530	18
Preliminary Treatment Equipment (332)			161,080	19
Primary Treatment Equipment (333)			282,873	20
Secondary Treatment Equipment (334)			991,933	21
Advanced Treatment Equipment (335)			39,288	22
Chlorination Equipment (336)			29,317	23
Sludge Treatment and Disposal Equipment (337)			28,677	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			16,205	26
Outfall Sewer Pipes (340)			498,957	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	68,863		28
Total Treatment and Disposal Plant	3,572,723	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	370,921		30
Office Furniture and Equipment (372)	12,326		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	87,447		33
Other General Equipment (379)	27,813		34
Other Tangible Property (390)	0		35
Total General Plant	498,507	0	
Total utility plant in service directly assignable	6,339,852	422,345	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	6,339,852	422,345	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			68,863	28
Total Treatment and Disposal Plant	0	0	3,572,723	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			370,921	30
Office Furniture and Equipment (372)			12,326	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			87,447	33
Other General Equipment (379)			27,813	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	498,507	
Total utility plant in service directly assignable	7,825	0	6,754,372	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	7,825	0	6,754,372	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	431	11	0	0	442	108	1
Sewer	6.000	485	0	0	0	485	29	2
Sewer	8.000	2	0	0	0	2	1	3
Total Utility		918	11	0	0	929	138	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	2,531	0	0	0	2,531	1
6.000	271	0	0	0	271	2
8.000	47,466	8,104	1,565	0	54,005	3
10.000	6,204	0	0	0	6,204	4
12.000	80	0	0	0	80	5
15.000	1,650	0	0	0	1,650	6
Total Utility	58,202	8,104	1,565	0	64,741	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

MAINTENANCE OF SEWAGE COLLECTION SYSTEM (831): DECREASE DUE FROM IN PRIOR YEAR THERE WAS 17,288 FEET OF SANITARY SEWER AND 1,388 FEET OF ROOT SANITARY SEWER CLEANED.

MAINTENANCE OF GENERAL PLANT STRUCTURES AND EQUIPMENT (834): INCREASE DUE FROM HIRING A NEW FULLTIME EMPLOYEE FOR THE MAINTENANCE OF THE GENERAL PLANT DUE TO PRIOR EMPLOYEE LEAVING. THE NEW MAINTENANCE MAN RECEIVED HIGHER WAGES.

OUTSIDE SERVICES EMPLOYED (852): INCREASE DUE FROM HIRING MCO TO BE WWTP OPERATOR WHEN EMPLOYEE LEFT. OUTSIDE SERVICES ARE UP AND PAYROLL IS DOWN.

PHOSPHORUS REMOVAL CHEMICALS (824) & OTHER CHEMICALS FOR SEWAGE TREATMENT (826): DECREASE OF \$2,753 IN 826 & CORRESPONDING INCREASE IN 824 DUE TO PROPER CLASSIFICATION OF FERRIC CHLORIDE PURCHASES IN 2001.

Sewer Utility Plant in Service (Page S-07)

COLLECTING MAINS AND ACCESSORIES (313): SEE S-10.

SERVICE CONNECTIONS, TRAPS AND ACCESSORIES (312): SEE S-9.

Sewer Services (Page S-09)

OF THE 2001 ADDITIONS TOTALING \$26,062, \$16,369 WAS INSTALLED AND CONTRIBUTED BY THE VILLAGE THROUGH ITS TIF DISTRICT. THE REMAINING ADDITIONS WERE FINANCED WITH DEBT PROCEEDS.

Sewer Mains (Page S-10)

OF THE 2001 ADDITIONS TOTALING \$396,283, \$283,827 WAS INSTALLED AND CONTRIBUTED BY THE VILLAGE THROUGH ITS TIF DISTRICT. THE REMAINING ADDITIONS WERE FINANCED WITH DEBT PROCEEDS.
